

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.2150 Vendors of Memorial Stones and Monuments</b>
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**TITLE 86: REVENUE**

**PART 130**

**RETAILERS' OCCUPATION TAX**

**Section 130.2150 Vendors of Memorial Stones and Monuments**

- a) When Liable for Tax. Persons who engage in the business of selling monuments, grave markers and the like to purchasers for use or consumption and not for resale incur Retailers' Occupation Tax liability on their receipts from such sales whether such items are sold as stock or standard items, or whether such items are produced on special order by the seller for the purchaser. Such items, when produced on special order, serve substantially the same function as stock or standard items that are sold at retail.
- b) For information concerning the taxability or exemption of the seller's receipts from additional special service charges, such as lettering or installing the item for the purchaser, see Section 130.450 of this Part.
- c) Vendors of memorial stones and monuments also incur Retailers' Occupation Tax liability when they sell wreaths, flowers, floral or other grave blankets or other tangible personal property at retail. This is true even though such vendors make such things as wreaths, bouquets, floral and other grave blankets on special order because such items have commercial value.

(Source: Amended at 15 Ill. Reg. 6621, effective April 17, 1991)